

EXHIBIT A

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February 27, 2008

By E-mail and Federal Express

John Wm. Butler, Jr., Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Chicago, Illinois 60606

Re: In re Delphi Corporation, et al.

Dear Mr. Butler:

I am writing on behalf of Goldman, Sachs & Co. to confirm what I told you yesterday afternoon concerning Goldman Sachs' position with respect to the Equity Purchase and Commitment Agreement, as amended (the "EPCA").

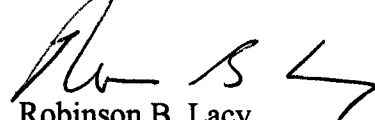
As you know, performance by the other Plan Investors of their obligations to purchase pursuant to the EPCA is a condition to Goldman Sachs' obligations under the EPCA. In addition, Appaloosa is authorized to waive all the conditions identified by Appaloosa under the EPCA that the new financing structure may not comply with. Under those circumstances, Goldman Sachs has not entered into the Common Interest Agreement with the other Plan Investors, its participation in the discussions among the Plan Investors has been limited as a result, and it has not taken any position concerning the views presented by Appaloosa's counsel. At the same time, Goldman Sachs' failure to take a position should not be construed as disagreeing with any position Appaloosa or any other Plan Investor has asserted.

John Wm. Butler, Jr., Esq.

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I told you with that context, and hereby confirm, that if Appaloosa waives the conditions that it has asserted are not satisfied by the exit financing, and Appaloosa and the other Plan Investors fund in accordance with the EPCA, then under the present circumstances, including Goldman Sachs' current understanding of the proposed debt financing, Goldman Sachs would also purchase the securities allocated to it under the EPCA. We would be grateful if you would advise the Court of Goldman Sachs' position.

Very truly yours,



Robinson B. Lacy

cc: Thomas E. Lauria, Esq.